

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	566.0	531.0	735.0
Pupils On Roll Special Ed Full-Time	78.0	85.0	117.0
Pupils On Roll SUBTOTAL	644.0	616.0	852.0
Pupils in Private School Placements	16.0	15.0	15.0
Pupils Sent to Other Districts Regular	187.5	196.5	196.5
Pupils Sent to Other Districts Special Ed	28.0	21.0	21.0
Pupils Received	19.0	22.0	44.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,161,717	14,444,951	14,661,625
Total Tuition	10-1300	63,807	76,000	76,000
Unrestricted Miscellaneous Revenues	10-1XXX	104,256	84,000	59,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	400	0
Subtotal - Revenues From Local Sources		14,329,780	14,605,351	14,796,625
Revenues from State Sources:				
School Choice Aid	10-3116	189,252	202,770	189,252
Categorical Transportation Aid	10-3121	41,947	41,947	41,947
Extraordinary Aid	10-3131	295,206	294,806	0
Categorical Special Education Aid	10-3132	504,750	504,750	504,750
Categorical Security Aid	10-3177	13,211	13,211	13,211
Other State Aids	10-3XXX	7,534	17,060	17,060
Subtotal - Revenues From State Sources		1,051,900	1,074,544	766,220
Budgeted Fund Balance - Operating Budget	10-303	0	265,013	812,449
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	98,232	0
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	200,000	300,000
Adjustment For Prior Year Encumbrances		0	191,621	0
Actual Revenues (Over)/Under Expenditures		-337,284	0	0
Total Operating Budget		15,044,396	16,434,761	16,675,294
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	35,900	0	35,900
Total Revenues From Local Sources	20-1XXX	35,900	0	35,900
Revenues from Federal Sources:				
Title I	20-4411-4416	5,741	6,000	5,100

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title II	20-4451-4455	18,032	7,100	6,035
I.D.E.A. Part B (Handicapped)	20-4420-4429	161,645	123,600	105,060
Total Revenues From Federal Sources		185,418	136,700	116,195
Total Grants And Entitlements		221,318	136,700	152,095
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	529,312	543,350	538,550
Total Revenues From Local Sources		529,312	543,350	538,550
Total Local Repayment Of Debt		529,312	543,350	538,550
Actual Revenues (Over)/Under Expenditures		19,988	0	0
Total Repayment Of Debt		549,300	543,350	538,550
Total Revenues/Sources		15,815,014	17,114,811	17,365,939
Total Revenues/Sources Net of Transfers		15,815,014	17,114,811	17,365,939

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,148,772	3,365,422	3,656,961
Special Education - Instruction	11-2XX-100-XXX	893,704	1,077,311	1,210,709
Basic Skills/Remedial - Instruction	11-230-100-XXX	45,744	56,637	84,556
Bilingual Education - Instruction	11-240-100-XXX	36,271	36,587	37,515
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	39,366	41,757	44,149
School-Sponsored Athletics - Instruction	11-402-100-XXX	57,565	64,982	66,109
Summer School	11-422-XXX-XXX	22,608	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	4,673,662	5,298,835	4,728,829
Undist. Expenditures - Health Services	11-000-213-XXX	135,972	137,634	145,673
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	426,460	475,532	476,004
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	29,589	27,246	29,561
Undist. Expenditures - Guidance	11-000-218-XXX	102,870	106,880	111,369
Undist. Expenditures - Child Study Teams	11-000-219-XXX	298,512	316,000	318,250
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	57,550	64,318	160,593
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	244,006	231,255	236,598
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	55,327	13,500	20,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	372,092	425,785	405,473
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	299,931	313,152	328,080
Undist. Expend. - Central Services	11-000-251-XXX	254,551	275,406	270,463
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	32,286	50,608	38,117
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,022,033	1,167,074	1,210,752
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	747,381	775,740	776,438
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,418,472	1,781,152	1,838,647
Total Undistributed Expenditures		10,170,694	11,460,117	11,094,847
Total General Current Expense		14,414,724	16,102,813	16,194,846

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	126,463	62,056	82,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	109,005	67,562	331,562
Capital Reserve - Transfer To Capital Projects	12-000-400-931	336,800	98,232	0
Interest Deposit To Capital Reserve	10-604	0	400	0
Total Capital Outlay		572,268	228,250	414,062
Transfer Of Funds To Charter Schools	10-000-100-56X	57,404	103,698	66,386
General Fund Grand Total		15,044,396	16,434,761	16,675,294
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	35,900	0	35,900
Federal Projects:				
Title I	20-XXX-XXX-XXX	5,741	6,000	5,100
Title II	20-XXX-XXX-XXX	18,032	7,100	6,035
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	161,645	123,600	105,060
Total Federal Projects	20-XXX-XXX-XXX	185,418	136,700	116,195
Total Special Revenue Funds		221,318	136,700	152,095
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	549,300	543,350	538,550
Total Debt Service Funds		549,300	543,350	538,550
Total Expenditures/Appropriations		15,815,014	17,114,811	17,365,939
Total Expenditures Net of Transfers		15,815,014	17,114,811	17,365,939

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	538,205	603,628	603,628	324,863
--Repayment of Debt	19,988	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	698,932	434,632	336,800	336,800
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	75,000	25,000	25,000	25,000
--Legal Reserve	409,256	798,697	533,684	0
--Tuition Reserve	310,000	500,000	300,000	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,246	\$14,071	\$15,437	\$16,359	\$12,621
Total Classroom Instruction	\$8,280	\$7,976	\$8,846	\$9,369	\$7,350
Classroom-Salaries and Benefits	\$7,635	\$7,338	\$8,218	\$8,576	\$6,619
Classroom-General Supplies and Textbooks	\$417	\$315	\$297	\$452	\$672
Classroom-Purchased Services	\$228	\$322	\$330	\$341	\$58
Total Support Services	\$2,246	\$2,349	\$2,420	\$2,529	\$2,008
Support Services-Salaries and Benefits	\$1,123	\$1,159	\$1,211	\$1,265	\$1,085
Total Administrative Costs	\$1,867	\$1,779	\$2,002	\$2,119	\$1,496
Administration Salaries and Benefits	\$1,516	\$1,452	\$1,584	\$1,660	\$1,207
Total Operations and Maintenance of Plant	\$1,652	\$1,785	\$1,961	\$2,126	\$1,607
Operations and Maintenance-Salaries and Benefits	\$841	\$911	\$927	\$969	\$805
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$187	\$183	\$208	\$216	\$160
Total Equipment Costs	\$83	\$198	\$80	\$101	\$97
Legal Costs	\$64	\$52	\$57	\$59	\$14
Employee Benefits as a percentage of salaries*	27.59%	25.27%	29.63%	29.81%	28.27%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Child Study Team contracted through Morris Co. ESC	0
Special Education Services	OT/PT Services Are contracted through Morris Co. ESC	0
Superintendent and Assistant Sup.	Superintendent also serves as the Child Study team director	0
Others	Professional Staff Development workshops with other districts	0
Others	Use of School facilities (ball fields, library and auditorium and summer recreation is a receprocal agreemnt for snow removal, lawn maintenance and equipment sharing with the BOrough	0
Transportation Services, including Fuel	Fuel is purchased thru a cooperative sharing agreement with the borough	0
Purchasing	Cooperative purchasing agreements with Ed Data and the Middlesex Regional ESC	0
Insurance Coverages and Benefits	District is a member of the Morris/Essex jif for worker's compensation	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,553,288
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,348,485,689
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.0792
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,089,238
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,348,485,689
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.1190

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,553,288
(H) Estimated Equalized Valuation (as of 10/01/14)	1,414,396,565
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0289
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,089,238
(K) Estimated Equalized Valuation (as of 10/01/14)	1,414,396,565
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.0668

NAME=Amy Barkman

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$121,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	05/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,525
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No provision for sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	No provision for vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for Personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Amy Barkman

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	no provision for buyback of sick time
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	no provision for buyback of vacation time
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	no provision for buyback of personal time
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Andrew Kramer

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$125,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	12/04/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,647
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No provision for sick time payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	No provision for vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	Noe provision for personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Andrew Kramer

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Np provision for sick time buy back
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No provision for vacation time buy back
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No provision for persoanl time buy back
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Lindsay Viera

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Curriculum Cood.
Base Annual Salary Amount	\$120,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,647
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no provision for sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	no provision for vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no provision for personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Lindsay Vieria

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	no provision for sick time buyback
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	no provision for vacation time buyback
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	no provision for personal time buyback
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Mark Maire

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	CST Director
Base Annual Salary Amount	\$142,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	06/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,950
Total Bonuses Amount	\$11,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No Provision for sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	No provision for Vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for Personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Mark Maire

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	no provision for sick time buy back
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	no provision for vacation time buy back
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	no provision for personal time buyback
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Susan Vere

CATEGORY	MEASURE
Job Title	Executive Assistant
Job Title II	
Base Annual Salary Amount	\$84,414
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No provision for sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	No provision for vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Susan Vere

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	No provision for sick time buyback
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No provision for vacation time buyback
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No provision for personal time buyback
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	